



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ROBERT J. KLEINE
STATE TREASURER

MINUTES OF THE MEETING OF THE STATE TAX COMMISSION

***Lansing Center, Meeting Room 201
333 East Michigan Avenue, Lansing, Michigan***

***February 4, 2008
9:00 a.m.***

***PRESENT: Robert H. Naftaly, Chair STC
Douglas B. Roberts, Member STC
Frederick W. Morgan, Member STC

Kelli Sobel, Executive Secretary
LaNiece Densteadt, Recording Secretary***

The item numbers referred to in the minutes correspond to the agenda items as numbered.

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the minutes of December 20, 2007, as presented. (Item 1 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the order to certify the 2007 roll for Hanover Township, Wexford County. (Item 2 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the order to certify the 2007 roll for Winterfield Township, Clare County. (Item 3 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the order to certify the 2007 roll for Summerfield Township, Clare County. (Item 4 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the order to certify the 2007 roll for Redding Township, Clare County. (Item 5 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the order to certify the 2007 roll for Lincoln Township, Clare County. (Item 6 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the order to certify the 2007 roll for Freeman Township, Clare County. (Item 7 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the order to certify the 2007 roll for Bloomfield Township, Missaukee County. (Item 8 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the order to certify the 2007 roll for Colfax Township, Wexford County. (Item 9 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the order to certify the 2007 roll for Lake Township, Missaukee County. (Item 10 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the Official Order to return the roll to Heath Township, Allegan County. (Item 11 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the Official Order to return the roll to Overisel Township, Allegan County. (Item 12 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the Official Order to return the roll to Merrill Township, Newaygo County. (Item 13 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the 2007 State Tax Commission Annual Report submitted by the Executive Secretary. (Item 14 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Personal Property Examiner Certificates submitted by staff. (Item 15 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Exemptions. (Item 16 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Naftaly, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 17 on agenda)

These certifications will expire on **May 1, 2011**.

Iron County

City of Caspian

Jackson County

Summitt Township

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the revised Form L-4046 for use in the annual 2008 State Equalization reporting. (Item 18 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to change the manual to reflect that nuclear fuel is Industrial Real property and issue instructions to assessors to properly classify nuclear fuel as Industrial Real beginning with the 2008 tax year. (Item 19 on agenda)

The Assessor, City Manager and Clerk for Grosse Ile Township, Wayne County appeared to discuss the Townships substantially non-compliant 14-point review. It was moved by Morgan, supported by Roberts, and unanimously approved to hold in abeyance an order to assume jurisdiction of the 2007 assessment roll and ask the Township to report in three months on the progress in conducting a complete reappraisal and correcting the deficiencies noted in the review. (Item 20 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue Bulletin 1 of 2008, regarding Certified Interest Rates. (Item 21 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt New Personal Property Tables for Telephone Companies and ask staff to apply a 10% obsolescence factor to real property owned by telephone companies other than Michigan Bell. (Item 22 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt 2008 Annual Property Reports for State Assessed Companies – 1027 Rail Cars, 1028 Railroads, and 1029 Telephones. (Item 23 on agenda)

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 24 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Special Items Agenda**. (Item 25 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until **April 17, 2008**. (Item 26 on agenda)

Township of Bath, Clinton County

154-07-1859 CROSSING PLACE APARTMENTS; 010-900-003-087-01; PERSONAL PROPERTY

2007 AV from \$ 952,200 to \$ 52,295 TV from \$ 952,200 to \$ 52,295

City of Dearborn, Wayne County

154-07-1790 AMERICAN MULTI CINEMA INC.; 84-0000-937000; PERSONAL PROPERTY

2007 AV from \$ 689,350 to \$ 1,504,250 TV from \$ 689,350 to \$ 1,504,250

154-07-1791 AT&T CAPITAL SERVICES; 84-0000-035200; PERSONAL PROPERTY

2007 AV from \$ 438,000 to \$ 319,900 TV from \$ 438,000 to \$ 319,900

154-07-1792 AT&T CAPITAL SERVICES; 84-0000-026000; PERSONAL PROPERTY

2005 AV from \$ 466,150 to \$ 502,300 TV from \$ 466,150 to \$ 502,300

2006 AV from \$ 631,100 to \$ 672,400 TV from \$ 631,100 to \$ 672,400

City of Detroit, Wayne County

154-07-1818 CINTAS CORPORATION 2; 25990241.00; PERSONAL PROPERTY

2005 AV from \$ 874,650 to \$ 1,383,450 TV from \$ 874,650 to \$ 1,383,450

2006 AV from \$ 749,150 to \$ 1,148,550 TV from \$ 749,150 to \$ 1,148,550

2007 AV from \$ 948,370 to \$ 1,294,050 TV from \$ 948,370 to \$ 1,294,050

154-07-1822 DIVERSIFIED MACHINE INC.; 16990228.01; PERSONAL PROPERTY

2006 AV from \$ 1,011,920 to \$ 1,279,250 TV from \$ 1,011,920 to \$ 1,279,250

2007 AV from \$ 715,810 to \$ 863,100 TV from \$ 715,810 to \$ 863,100

154-07-1834 MICHIGAN BASIC PROP. INS. ASSOC.; 13990044.05; PERSONAL PROPERTY

2006 AV from \$ 291,990 to \$ 314,450 TV from \$ 291,990 to \$ 314,450

2007 AV from \$ 245,610 to \$ 278,800 TV from \$ 245,610 to \$ 278,800

154-07-1839 RYAN & COMPANY RESIDUAL PARTNERS; 25990855.50; PERSONAL PROPERTY

2005 AV from \$ 0 to \$ 54,150 TV from \$ 0 to \$ 54,150

2007 AV from \$ 249,240 to \$ 289,550 TV from \$ 249,240 to \$ 289,550

City of Livonia, Wayne County

154-07-1850 INTIER SEATING SYS. ENG.; 46-999-00-0929-000; PERSONAL PROPERTY

2005 AV from \$ 820,380 to \$ 899,300 TV from \$ 820,380 to \$ 899,300

2006 AV from \$ 747,360 to \$ 817,600 TV from \$ 747,360 to \$ 817,600

2007 AV from \$ 880,760 to \$ 942,500 TV from \$ 880,760 to \$ 942,500

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until **May 12, 2008**. (Item 26 on agenda)

Township of Newfield, Oceana County

154-07-1901 WALTER H. & BERNICE M. SALISBURY; 64-014-320-014-00; REAL PROPERTY

2005 AV from \$ 111,800 to \$ 81,767 TV from \$ 90,487 to \$ 81,767

2006 AV from \$ 139,500 to \$ 89,515 TV from \$ 93,473 to \$ 89,515

2007 AV from \$ 146,400 to \$ 96,445 TV from \$ 96,931 to \$ 96,445

It was moved by Morgan, supported by Roberts, and unanimously approved to **deny** the following MCL 211.154 petitions: (Item 26 on agenda)

City of Livonia, Wayne County

154-07-1851 NORTH AMERICAN PHOTO INC.; 46-999-00-5656-000; PERSONAL PROPERTY

2005 AV from \$ 369,280 to \$ 427,550 TV from \$ 369,280 to \$ 427,550

2006 AV from \$ 271,760 to \$ 332,750 TV from \$ 271,760 to \$ 332,750

2007 AV from \$ 111,080 to \$ 150,400 TV from \$ 111,080 to \$ 150,400

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the following MCL 211.154 petitions as **amended**: (Item 26 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to allow the **withdrawal** of the following MCL 211.154 petitions: (Item 26 on agenda)

City of Lansing, Ingham County

154-07-1524 NES RENTALS; 90-33-01-23-983-000; PERSONAL PROPERTY

2005 AV from \$ 187,700 to \$ 2,327,300 TV from \$ 187,700 to \$ 2,327,300

2006 AV from \$ 1,981,500 to \$ 2,286,300 TV from \$ 1,981,500 to \$ 2,286,300

2007 AV from \$ 344,500 to \$ 691,050 TV from \$ 344,500 to \$ 691,050

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt all other MCL 211.154 petitions **as submitted**: (Item 26 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved the following MCL 211.154 petitions as **concurrences**. These petitions were initially noticed as non concurrences. (Item 26 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved the following MCL 211.154 petitions on **hold pending Michigan Tax Tribunal decision**. (Item 26 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to inform Assessors of the Court of Appeals decision regarding Moshier v Whitewater Township with the direction that it be reviewed narrowly in line with the specific facts of the case.

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to order a full follow up review for those seven non compliant units that have not adequately corrected their deficiencies noted in their initial 14-Point Review.

It was moved by Morgan, supported by Naftaly, and unanimously approved to adjourn the meeting of the State Tax Commission at 11:50 A.M.

DATED TYPED: **February 5, 2008**

DATE APPROVED: **April 17, 2008**

Robert H. Naftaly, Chair
State Tax Commission

Douglas B. Roberts, Member
State Tax Commission

Frederick W. Morgan, Member
State Tax Commission